

S T A T E
OF THE
P U B L I C D E B T S,
AND OF THE
ANNUAL INTEREST AND BENEFITS
PAID FOR THEM;

AS THEY WILL STAND ON THE 5th OF JANUARY, 1783;

L I K E W I S E

As they will stand (if the War continues) on the
5th of JANUARY, 1784.

T O W H I C H T H E
ATTENTION of the PUBLIC is HUMBLY REQUESTED;
BEFORE THEY DECIDE AS TO PEACE OR WAR.

T O G E T H E R W I T H S O M E
THOUGHTS on the EXTENT to which the STATE
may be BENEFITED by OECONOMY;

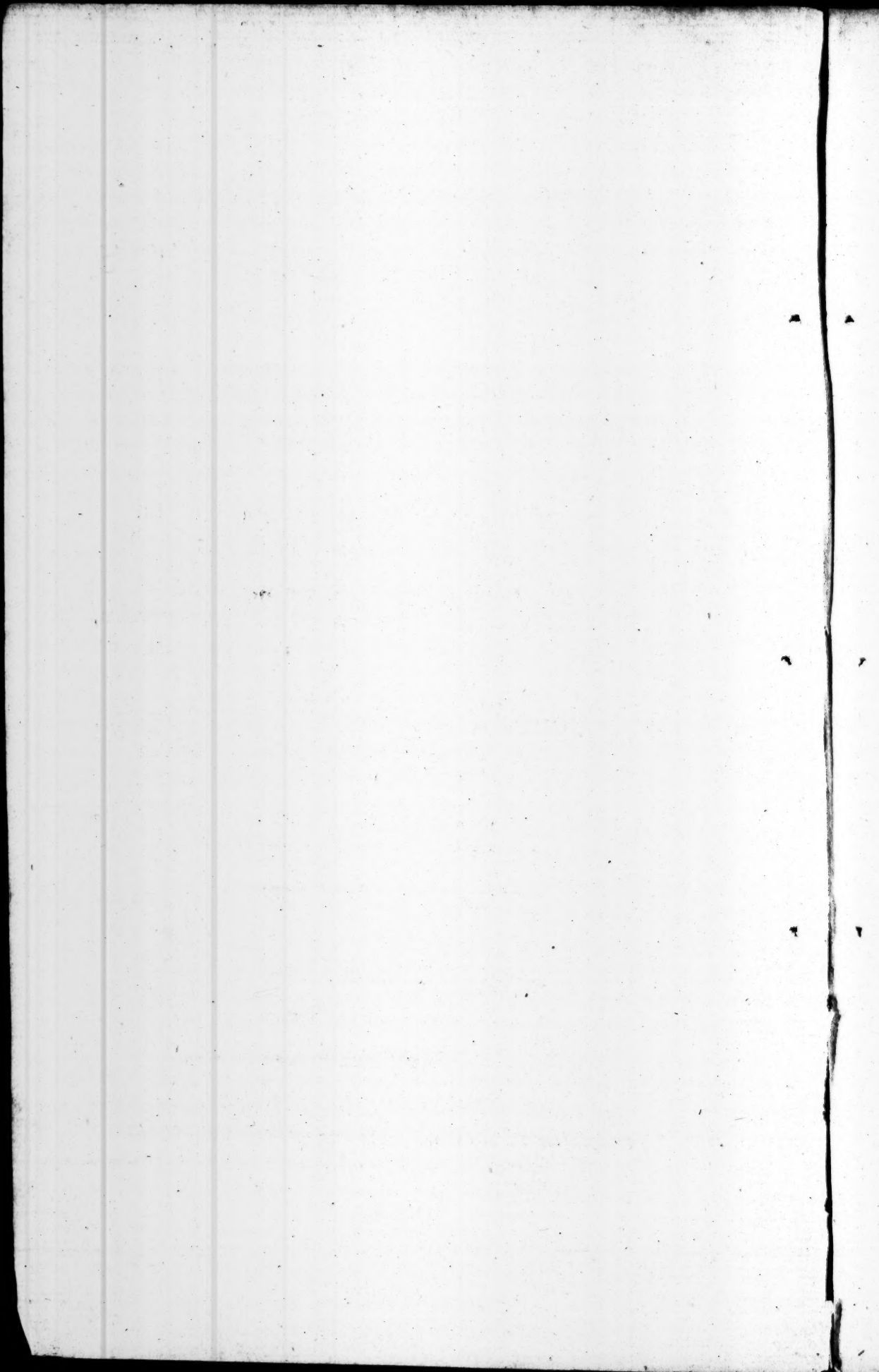
A N D A F E W
REFLECTIONS on the CONDUCT and MERIT of the
PARTIES contending for POWER.

By J O H N E A R L of S T A I R.

Sunt lachrymæ rerum.

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MDCCCLXXXIII.





S T A T E

OF THE

PUBLIC DEBTS, &c.

OUR late political changes, though they do not appear to have served any other very material public purpose, have at least afforded us the consolation of knowing, that there is no situation of public affairs so desperate, as to preclude the administration of them from being fought after, and embraced with the most eager avidity.

OUR present men in power, after reprobating in the strongest and most unequivocal terms the war, as a contest too unequal to promise even a possibility of success, have rushed into the public administration without having concluded, or, as far as I can see, having any probable hopes of concluding a peace. After their frequent, indeed their never-ceasing declarations, that so enormous was our military expence, that even success might protract but could not prevent our ruin, they have undertaken the government, and continued the war, without materially diminishing the expence of it; without even having it in their power to do so: for the war, on our part, being almost entirely defensive, the state and limits of

A 2 expence

expenditure are in the option and power of our enemies, not in ours.

WHAT new lights, power, place, and emolument, may have given, I know not; nor on what fair grounds of honest candour they dispossessed those who neither despaired of our success nor of our resources (and for whom I am in other respects no advocate), and possessed themselves of their public situations, without either the will, or at least without the power, (and as to the argument, it is alike which is wanting) of materially altering that system, which in their predecessors hands they had so often declared absurd and ruinous.

POOR, inconsiderable, and unavailing as my dissent may be, yet I will not be included nor concluded by a conduct so glaringly inconsistent, to say no worse of it. I must still declare, that every thing I have offered to the public consideration on the ruinous and desperate situation of our finances and resources, still exists, goes on, and gathers force in its progress to ruin. I must still, from the same facts, causes, and inducements, which I have already stated to the public, and to which every hour adds strength, pronounce the absolute necessity of a peace.

THE experience of the time that has elapsed since my last publication, and, above all, the facts authenticated by the report from the committee of the house of commons appointed to enquire into the actual state of our finances, have made most of what I then offered to the public as well-founded conjecture, now matter of truth, reality, and proof. A report from a committee of the house of commons unanimously appointed, framed, though without presumption

presumption or pretension, yet, with great ability, openness, perspicuity, impartiality, and candour, annihilates every weak or interested argument against the propriety of disclosing to the world the real state of our internal situation and resources.

INDEED, without this aid, so conclusive to the point in question, from what is, and must constantly, from the nature of our constitution, be laid before parliament, none but those who are too dull to understand, or those who are too indolent to take the trouble of a very simple and easy investigation and deduction, need want any material information as to the true state of the nation ; and to persons of these descriptions no information whatever will be of any use. I mean therefore to adduce what additional facts have occurred in proof of the two propositions I laid down in the pamphlet I published in the beginning of this year.

THE propositions are :

1st. THAT the demands on the public from the creditors of the public would, on the 5th of January 1783, amount to fifteen millions annually, neat money.

2d. THAT there are the most probable inducements to believe, that the neat annual revenue of this country can never be brought for a permanency, and average of years, to exceed twelve millions.

I MEAN likewise to consider, and to give some outlines of conjecture to what extent it may reach, and what relief may be expected to the public from OECONOMY, the chymic gold that pays the debts of every administration ; and to conclude with a few reflections

reflections that may arise out of these subjects, on the merits and conduct of the parties contending for power; which shall be made with that freedom and impartiality that are at all times becoming in an honest and independent man; and are now, in these times of delusion and danger, a duty incumbent on him.

IN the prosecution of these objects, I shall, first, again lay before the public an account submitted to them in my last publication. By crediting the public with what I have over-stated, or omitted to credit, in this account; and by debiting the public with what I have under-stated, or omitted to debit the public with in it; the result, I think, will enable me to give a nearly proved and vouched state of the nation, as it will stand on the 5th of January 1783.

A C C O U N T No. I.

To interest of the debt incurred and funded before the war	- -	£4,220,000
To interest of the funded debt of the war, to 1781 inclusive	- -	2,500,000
To civil list establishment, present and contingent	- - - -	1,200,000
To peace establishment	- -	4,300,000
		£12,220,000

Debt contracted in and previous to 1781, waiting for funds.

Navy debt on the 31st December 1781	-	£11,000,000
Exchequer Bills	-	3,400,000
Ditto to the bank	-	2,000,000
		£16,400,000

Debts

Debts that must be contracted for 1782.

The loan	-	£17,000,000	
Extraordinaries of sea and land	- -	10,000,000	
Arrear and winding up of the war	- -	9,000,000	
Total unfunded debt, and what funded or unfunded must be incurred for 1782		£52,400,000	
Of which £52,400,000 only fifty millions to keep within bounds are charged to the public at an interest of $5\frac{1}{2}$ per cent. which, the expence at the bank included, makes yearly	- - - -		£2,800,000
On a supposition that a peace is con- cluded in 1782, the annual charge on the public on the 5th January 1783, exclusive of collection and manage- ment, will be of neat money	-		£15,020,000

A C C O U N T No. II.

The public is creditor for the following sums over-
stated, or omitted to be credited, in Account No I.

The extraordinaries for 1781, for sea
and land, having amounted only to
£.9,481,844; if these in 1782 a-
mount to no more (and it is likely
they will not) being stated to amount
to £.10,000,000, they are therefore
probably over-rated - -

£518,156

N. B. This over-statement arises from
the extraordinaries of the army hav-
ing, contrary to all precedent in the
progression of the war, decreased a
trifle in 1781, instead of advancing;
but I suspect this has happened from,
either by accident or design, their not

being

being fairly brought forward; for from the report of the committee of the house of commons, it appears, that £.1,092,248 was paid for the extraordinaries for two months, from the 1st of February 1782 to the 5th of the April following. I therefore recredit this sum with hesitation and doubt, for part of the above out-of-proportion vast sum must undoubtedly have been paid for debts incurred in 1781.

To carried from the supplies 1782, towards the discharge of the navy debt, on the 31st of December 1781, omitted to be credited	-	-	£1,500,000
The loan being stated at £.17,000,000 and the sum borrowed being only £.13,500,000, over-stated in account No. I.	-	-	3,500,000
Total over-stated and omitted in account No I.	-	-	£5,518,156

A C C O U N T No. III.

The public is debtor to sums not drawn out against it in Account No. I. to the sums omitted in that account, to services unprovided for, and to the balance of services defectively provided for.

To allowance made in account number I. on the unfunded debt, amounting to £.52,400,000, of which only 50 millions are drawn out and stated against the public	-	-	£2,400,000
To debt of the civil list, for which the public is liable, in the first place			300,000
To ordnance debt and debentures, which on the 5th of January 1783 may at least be stated at	-	-	1,000,000
			The

The growing produce of the sinking fund being taken to the 10th of October 1782 for £.2,284,715, and it having only produced for the half year ending the 5th of April 1782, £.670,760, and double this sum being thought a liberal allowance for that half year ending on the 10th of October 1782; after allowing the half year's difference of Interest on $3\frac{1}{2}$ per Cent. reduced to 3 per Cent. it will be taken for more than it will probably produce

	931,945
To deficiency of funds not consolidated with the sinking fund, the same as in 1781	474,528
To deficiency of the funds for 1782, by the interest running so long before the taxes are laid, or made productive	350,000
To deficiency of grants for 1782, the ways and means after deducting the lottery prizes, and only £.400,000 for the deficiency of the land and malt taxes, exceeding the supplies in no more than £.11,009	200,000
To interest on exchequer bills	315,014
To annual expence of exchequer bill office	3,888
To the bank of England, for receiving, paying, and accounting for the loan	10,669
To discount on prompt payment of the loan	80,000
To the navy debt, stated in account number I. to amount only on the 31st December 1781 to £.11,000,000, whereas it amount to £.11,318,450, understated therefore	318,450

Carried over

6,384,494

B

To

	Brought over	£6,384,494
To received from the East India Company, which must be repaid to the Company	- - - -	400,000
The total balance with which the public is to be debited, amounts to	-	£6,784,494
Total amount of the sums with which the public is to be credited per account No. II. is	- -	5,518,156
Balance by which the public debt unfunded and funded in 1782, will exceed the 50 millions drawn out against the public in account No. I.		<u>£1,266,338</u>

THIS authenticates, and in a manner proves, the fifty millions stated against the public in account No. I. with the above balance over; all but the nine millions stated as the arrear and winding-up of the war, which cannot be liquidated till a peace takes place. It is however presumed, this cannot vary much from, at least cannot exceed, the truth, being something lower, as will appear by account No. V. than the generally received calculation that the arrear and winding-up of the war is equal to half a year's expence of the war, without mentioning the large demands from our German mercenaries at the conclusion of the war, to which treaties very loosely worded give extent and countenance.

A C C O U N T No. IV.

HAVING now cleared my way, I shall proceed to state the national debt as it will stand on the 5th of January 1783, and the interest that is, or will be to be paid for it. The capital debt (as none of it can ever be expected to be paid) is, I am afraid, but a mere matter of curiosity; though I could wish it to be

be a matter of serious reflection; and on that account have stated it.

The funded debt on the 5th of January 1783, amounts to	- - -	£197,325,500
The value of £.980,338 of annuities given as premiums, some for life, some for terms of years, at, or under the prices they fell at, may be estimated to amount to	- - -	13,700,000
The balance of unfunded debt, after deducting from the £.50,000,000 charged against the public in account No. I. the £.13,500,000 funded in 1782, and adding the balance of £.1,266,338, over the fifty millions, as per account No. III. is	- - -	37,766,338
Borrowed on the 6d. in the pound civil list duty	- - -	1,000,000
Equivalent to Scotland	- - -	248,550
Total capital debt on the 5th January 1783	- - -	<u>£250,040,388</u>

For which is, or will be to paid annually by the public,

Interest of debt already funded	-	£7,481,311
Interest on the million borrowed on the civil list 6d. duty	- - -	30,000
Interest on the Scotch equivalent, and £.2,000 paid yearly to Scotch Fisheries, &c.	- - -	12,000
Interest on the above £.37,766,338 unfunded debt, at $5\frac{1}{2}$ per cent. charges at the bank included, nearly	- - -	2,100,000
The charges at the bank on loans 1781 and 1782, not yet allowed, nearly	- - -	<u>15,000</u>

Total to be paid annually to the creditors of the public, on the 5th January 1783	- - - - -	9,638,311
The civil list and peace establishments will require annually, as per account No. I.	- - - - -	5,500,000
Total annual charge on the public on 5th of January 1783, neat money		<u>£15,138,311</u>

THE annual charge here stated is pretty considerably larger than that stated in account No. I. This arises from the interest on the million borrowed on the civil list 6*d.*; from the interest on the equivalent to Scotland; the 200*l.* yearly to the Scotch Fisheries and manufacturers; from the interest on the £1,266,338 over the fifty millions being stated here, though they were not in account No. I.; and to the £13,500,000 funded in 1782 being borrowed at an Interest above $5\frac{1}{2}$ per Cent. There are additions, which are something diminished by the falling-in of life-annuities.

IT is believed the account is now just, or so to a trifle. If so, and if the annual neat amount of the public revenue cannot be brought to rise higher than twelve millions, (and we think we shall in the sequel shew that there is no great probability that it will rise higher, as government must be carried on) the whole of the deficiency must fall on the creditors of the public, who, instead of receiving annually £9,638,311 will only receive £6,500,000, or 13*s.* 6*d.* in the Pound.

N. B. The civil list and peace establishments, to the amount they are stated at, is accounted for in my Pamphlet entitled, "Facts, and their consequences;" so I do not trouble the public with repetitions.

ACCOUNT

ACCOUNT No. V.

SHOULD we be compelled to continue the war for another year, it may be fairly presumed the charge will not be less for 1783 than it was for 1782. If so, the public account will stand on the 5th of January 1784, as follows:

To the loan as in 1782	-	£.13,500,000
Provisions omitted, or short and defective funds taken for more than they will produce in 1782	-	
Balance of the debt of the navy, after allowing the £.1,500,000 carried towards it from the supplies 1782		
The whole increase for the year ending the 31st of Dec. 1781, being £.4,145,722.		
Balance therefore is	£.2,641,722	
The sinking fund taken for more than it will produce as per account No. III, crediting half a year more of the difference gained by the reduction of the $3\frac{1}{2}$ per cent to 3 per cent	-	9,20,693
Deficiency of funds as per account No. III, for 1783, by the interest running before the taxes commence, or at least can be made productive	-	350,000
Deficiency of grants as per account No. III.		200,000

Carried over £.4,112,417

Interest

Brought over	£4,112,417	13,500,000
Interest on exchequer bills, as per account No. III.	- 315,014	
Exchequer bill office, as per ditto	- 3,888	
To the bank of England for receiving the loan, &c. as per ditto	10,669	
To discount on prompt payment of the loan, as per ditto	- - 80,000	
	<u>£.4,521,988</u>	
		<u>4,521,988</u>
Total new debt, that must be contracted if the war continues during 1783		<u>£.18,021,988</u>
Interest on 18 millions only, at 6 per Cent.	- - -	£. 1,080,000
Charges at the Bank on 18 millions, nearly	- - -	11,000
Total additional annual burthen on the public (if the war continues) on the 5th of January 1784	- - -	<u>£.1,091,000</u>
Capital debt on the 5th of January 1783, was per account No. IV.	-	£250,040,000
Addition, if the war continues during 1783	- - -	18,021,988
Total capital debt on the 5th of January 1784	- - -	<u>£.268,061,988</u>
Interest payable to the creditors on the 5th of January 1783, per account No. IV.	- - -	£. 9,638,311
Additional Interest for debt contracted, if the war continues for 1783		1,091,000
To the creditors of the public, on the 5th of January 1784	- - -	<u>£.10,729,311</u>
		To

	Brought over	£.10,729,311
To the amount of the peace and civil		
list establishments, per account No.I.		5,500,000

Total annual charge of neat money		
on the public, if the war continues		
for 1783	- - - -	£.16,229,311

Which, on the more than probable supposition, that the public revenue cannot on a permanency, and average of years, be brought to exceed 12 millions neat annually; the creditors in that case, in place of £.10,729,311 will receive annually only £.6,500,000, or 12s. 1d. in the pound.

THE foregoing accounts must certainly strike every thinking mind with astonishment, and apprehension for the consequences. They are, indeed, more like unto the feverish dreams of mad speculation, than unto the real unexaggerated state of the finances of a wife, inquiring, philosophical people. And, in truth, without some one or other of the illustrious competitors for the management of the treasures of this opulent country have, amongst their other great acquirements, of which we hear so much, got possession of the grand secret, the great work, the *Philosopher's stone* (and I do not know that any them have as yet urged that plea) I cannot see how they are to go on. Ridicule may, perhaps, do more, at least I am sure it cannot do less, than serious admonition has done.

AVARICE and credulity may promise any thing, on extravagant terms being offered; but in the event of public misfortune, or even on the change of the caprice of public opinion, how are they to make good their promises? if they fail in time of war, the worst of ruins, anarchy ensues. In time of peace, the public
not

not being able to completely fulfil their engagements to their creditors, will be a great calamity; but will not, I hope, endanger the safety of the state. Indeed, most of the few public creditors who look beyond the price of the day, see that this last event must necessarily happen soon. The funds are now kept up at the rates they are at, only by an idea, so generally prevalent, that peace must be at hand, because we are no longer able to go on with the war; and consequently, as has generally happened on a peace, there will be a great rise in the value of government securities, which every-body hopes by selling out to profit by; not reflecting, that if all crowd to market with their stock at one time, the quantity on sale exceeding, as it needs must, the demand, the price cannot advance.

NOT having by me here just all the heavy luggage of authenticity, I may possibly have made some small errors in my figures; but I apprehend, if any, they are trifling, and (the extent of the sums considered) of no importance; at least, not of consequence to affect or alter the conclusions that must be drawn from what I have here submitted to the public.

IN the sums that are anticipated, and consequently in some degree conjectural at present, the errors, which cannot be considerable, will, I apprehend, nearly balance each other; and I dare, I think, pledge myself to the public, at least on the general balance, not to have exceeded the truth. Any information or corrections I shall receive with gratitude, and, on conviction, acknowledge them in the best manner, viz. by correcting my errors.

I WAS desirous to state these matters to the public as early as I could, to avoid having their prejudices
and

and prepossessions to combat with; and to prevent the usual answer from ministers, that plans are formed, and information comes too late.

THROUGH the whole of the figures and calculations already stated, or to be stated to the public, I have endeavoured, much as was possible in a subject of such vast extent and intricacy, to join together simplicity and conviction, conciseness and clearness, which constitute the true sublime in matters of account. The public will judge how near I have approached to the perfection I aim at. If I have absolutely failed, I should be ashamed to mention the trouble and pains the attempt has cost me.

I SHALL now proceed to state the probabilities on which I presume, that the neat annual revenue of the nation can never durably and permanently, for an average of years, be brought to exceed twelve millions. Of these probabilities the review is very short, no year previous to that ending on the 10th of October 1781, having ever produced, or even very nearly approached to, the sum of twelve millions neat money. The produce of that year is as follows:

A C C O U N T No. IV.

Neat produce of the public revenue from the 10th October 1780, to the 10th of October 1781.

To the funded creditors of the public before the war	- - -	£.4,211,506
To the funded creditors since the war, only one half-year of the interest of the debt contracted in 1781 being paid in this period	- - -	2,146,680
To the civil list establishment	-	900,000
To produce of the sinking fund	-	2,988,345
	C	Te

To neat produce of land and malt taxes at the utmost	-	-	2,350,000
Total produce of the year ending on the 10th of October 1781	-		12,596,531
Deduct one year's deficiency of the taxes not consolidated with the sinking fund	-	-	474,529
Neat produce of the year ending on the 10th of October 1781	-		12,122,002

HERE, I acknowledge, is a small balance; but whether management or accident was the cause of it, the effect was not durable. In the next quarter ending the 5th of January 1782, instead of a surplus there was a deficiency; and the half year ending the 5th of April 1782, did not produce so much as the half-year ending the 5th of April 1781 by £.374,673. This is decisive against 1782, and the scanty crop of barley reaped in 1782; of *barley*, on which one-fourth of the revenue depends; gives two well-grounded apprehensions, that the revenue of 1783 will suffer great diminutions. Indeed, the general situation of the country, and the scarcity of grain apprehended, deserves the serious consideration of the public, and of individuals.

I AM well aware, that the inability of the East-India company to pay up their duties, was in a great part the cause of this great falling-off of the revenue in the current year. But certainly nothing favourable can be inferred from thence. In every edifice, the weakest parts are the first that give way. However fully government may be employed, they must of necessity look in the face the difficulties, and espouse with vigour and effect the cause, of the East-India company.

company. They will require other and very powerful aids from parliament, besides the good advice, they are so liberal of to them. If their affairs go to ruin, or even suffer any very great check or diminution, our system of finance is at an end. The company's duties having, on the most moderate calculation for many years past, produced full £1,200,000 yearly; and directly, or circuitously, their servants, and those connected with them or their servants, are supposed for a great number of years to have remitted into this country about four millions sterling yearly; and this, together with so much of what was expended on the war, circulating amongst ourselves; and the valuable captures made by our ships of war and privateers in the beginning of the war with France and Spain, and afterwards at the commencement of the war with Holland, all of which in a manner were almost instantaneously vested in our funds; have been the great sources that have enabled government to raise the enormous sums that they have raised on the public.

I NOW come to our last resource, our last appeal, the promised land of œconomy, which, narrow and barren as it may prove, I am afraid many of us will never live to possess.

I AM not master enough of the detail of the navy, to say whether any reform in the expence of it is necessary or not; but no complaints being made, it may fairly be presumed that there is no foundation for any.

IN the army, as in the church, the sum total, I believe, is not too much, but the division of it is highly partial and unjust. The expensive establishment kept

up for those heaps of ruins nick-named fortresses, and the giving those lucrative sinecures, as they generally are given, to those who have already too much, are reproaches on government. The sums they cost should be formed into an establishment, to reward great and noble actions in war, and to assist military merit, when attended, as it too often is, by misfortune.

FROM the cloathing profits and other profits of the regiments, a competent allowance should be made to the commanding officers who reside with their regiments. From their care and assiduity, the moral and military character of the army, the good discipline and the good behaviour of our troops, are principally formed; and yet, laborious and important as the trust is, no benefit is derived from it: on the contrary, men of spirit, in order to do credit to the corps they command, are forced into a style and rate of living their pay will not afford, and too often by it are brought into difficulties and distress.

I MENTION only what is most striking; many other useful reformatations in the army might be pointed out; but increase of revenue being my present object, which I think is not, at least to any extent, to be found there I quit the subject.

THE whole sum paid by government, exclusive of what is paid to the navy and army (adverted to above) calculated from the produce of the fixpence in the pound which extends to all other payments, amounts to one million seven hundred and ten thousand pounds yearly. Out of this sum the offices alone which exceed in income one hundred pounds yearly, are the objects of reform, the parliament having already, and I think with great justice, exempted offices not producing

ducing more than one hundred pounds yearly, from even the additional shilling in the pound which made part of the ways and means for 1758. Now the produce of the tax of one shilling in the pound on offices exceeding one hundred pounds of yearly income, amounting to about forty thousand pounds yearly, it follows that eight hundred thousand pounds yearly is the gross sum upon which the reform is to operate; from which deducting the judges salaries, appointments to foreign ministers, and some other articles which do not admit of any diminution, the amount of which taken together will exceed two hundred thousand pounds yearly, it follows, that the real neat sum on which the operation of reform can take place, will at the utmost not exceed six hundred thousand pounds yearly. And of this, were we to retrench one-third, or two hundred thousand pounds yearly, it certainly would be too severe an amputation; so about one hundred and fifty thousand pounds yearly is all that can be saved, was the reform to take place in its full extent: a poor object, surely, to be offered in defence of the continuance of a war, of which, alas! it would not do much more than pay the interest of the sum that must be borrowed to carry it on for only six weeks, as may be seen in the account No. V. submitted to the public in the foregoing part of this performance.

THE only true, the only real œconomy is *peace*; a temperate, calm administration; a wise forbearance, and a steady contempt for popular clamour, ever ready to plunge the nation into war, and still more ready to repine at the calamities inseparable from war. War and œconomy are incompatible; they cannot, nay often they ought not to associate together. The true science of war is to make it *grosse et courte*, short and powerful.

powerful. Two bad, starved, niggardly campaigns will cost greatly more than *one* of the best-supported, and of the most brilliant success; and will only serve to retard, instead of promoting, the only really just object of war, a safe and an honourable peace, which the other in a manner secures.

HAD the object they pursued been attainable, the late ministers certainly deserved well of the public, for the great and unparalleled attention with which they supported the war in America; which, though in a country so remote, and in situations so subjected to the accidents and variations of climate, of wind and of weather, never suffered from the want of any necessary supplies. Even the navy, of the neglect and mismanagement of which we heard so much, has by the glorious effort on the 12th of April, of superior skill, courage and preparation, refuted every rash aspersions; and should in so far restore the noble Lord who lately presided over it to the public gratitude and esteem.

ALTHOUGH the relief œconomy can give is very small, if considered relatively to the boundless expences we are at present involved in; and though I have thought it necessary to shew and ascertain its narrow bounds and extent, in order that the extravagant and delusive boasts of ministers of the effects it will produce under their administration, may meet with the contempt that they deserve; yet I am far, very far from meaning to to discourage the practice of it. It is a duty government owe to the rest of their subjects, staggering under the load and weight of a multiplicity of taxes, to suppress, or at least to bring within moderate bounds, those enormous sinecures, that throw a too great al-

ways,

always, and too often an unmerited wealth into the hands of a few individuals : sinecures which frequently owe the extravagant advance of their profits to the public calamities, and preposterously increase instead of diminishing by the necessities of the state. They are hateful to the people; and by the suppressing or moderating of them, government would acquire the best and most desirable of all returns, the confidence, the gratitude, and good-will of the public. But should any thing material or essential be meant to be done in this matter, I am much of opinion, that it must be accomplished by general and peremptory resolutions of the parliament itself. Any inferior powers, inspection, or controul, will soon become, as they have ever done, a part of those very grievances they were meant to redress. Ministers, if well intentioned (which they seldom are) to go all lengths, have scarce ever a decided influence, majority, and weight sufficient to embolden and to enable them to eradicate abuses, construed by long usage into right, and supported by the powerful influence of the possessors and their adherents.

AMONGST the many very sagacious maxims and reflections in the reports from the commissioners of accounts, none strike me more forcibly, than those which inculcate the simplifying the mode of accounting with the public; for certainly, of all accounts, the simple one of debtor and creditor is the most satisfactory. To what good end or purpose all those various officers, offices, and checks with strange names, have been established at so great an expence, which either directly or indirectly, comes out of the pocket of the public, I am intirely ignorant.

Nor

NOR from the reports already mentioned does there appear any particular benefit to have arisen to the public from them. If the advantages derived from them are not very great and uncontrovertible, they never can balance the harm that they do. The dread of the difficulties, the intricacies, and, above all, the delays in passing accounts through these offices, make a proportionable indemnification attended to, and included in the price demanded for every thing to be furnished to government ; which even in peace creates a great loss to the public ; and in a war, at the low estimation on the sums paid to the different contractors of one per cent. extraordinary, the loss will amount to a very large sum, exclusive of the expence to the public of the offices themselves. Surely, in the present improved state of science in figures and finance, some mode might easily be devised, more simple and equally safe, for passing the public accounts, without the great prejudice to the public stated above.

THOUGH more extensive operations of reform ought to take place, and though considerable parts of what were promised were left out, for no good reasons that I know of, yet the public gratitude and thanks are due to the promoters of the considerable beginnings already made ; of which we shall be able to speak with more precision, when they are ultimately settled and adjusted, and the extent of the savings are liquidated and known ; and when the causes of the deficiency in the civil list establishment are investigated, and means fallen on to prevent any future accident of this kind ; otherwise we may be saving farthings with one hand, whilst we are running pounds into debt with the other.

NOR

NOR ought we, perhaps, to neglect to offer our thanks, and to acknowledge with becoming gratitude the generosity of those gentlemen who have offered, and accepted of the service of the public at reduced prices; so low, I think, one gentleman, as at four thousand pounds a-year hard money, and to name his deputy. To those who know the great abilities of the men, this will appear serving the public for next to nothing; in the mercantile style of advertising, at the ready-money price, far below prime cost. But as the public, as well as individuals, may be hurt by buying pennyworths, I would not advise them to make many more such good bargains.

IN truth, however great the merit of the proposer may be, a reform is introduced with no good grace by those who are to continue to possess offices infinitely more lucrative, and perhaps not much more efficient, than those that are to be abolished. One cannot help recollecting Ophelia's admonition to her brother Laertes:

——— But, good my brother,
Do not as some ungracious pastors do,
Shew me the steep and thorny way to Heaven;
Whilst like a puffed and careless libertine,
Himself the primrose path of dalliance treads,
And recks not his own reed.

BUT the foregoing are, in the state things just now are in, but very subaltern considerations: the pressing dangers of the public situation demand far other aids. And in the tremendous crisis, nothing appears to me in any degree so equal to the object in view, viz. the preservation of the state, as by a concurrence and declaration of the virtuous independent majority, (which I hope still subsist, at least in one of the houses of
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parliament) to ascertain and limit the terms of concession, the nation, to obtain a peace, will submit to. If these are refused by the enemy, the parliament must call on the public at large, to support with their lives and fortunes the independence of the nation, to save or perish with their country. Whatever is to be done, ought to be done speedily. By a defensive war nothing can be gained; all may be lost.

THIS year 1782 has been accounted rather a fortunate year; and the superiority of force employed against us weighed and considered, I think it has been so: yet it is not yet expired; and in it we have already lost the Islands of Minorca, St. Christopher's, Nevis, and Montserrat; the Bahama Islands; whatever we held by our Indian Allies, or by ourselves, on the Spanish continent of America; together with our forts and territories in Hudson's bay, and all our much boasted conquests to the southward of New York; and by consequential reasoning New York itself soon to follow. These, with independence granted to America, the indispensable requisite to every Negotiation for peace, might, either by the cession of them, or something equivalent to them, have gone a great way towards procuring a peace.

OUR situation with our neighbouring kingdom of Ireland does not moreover improve, and promises nothing but humiliating and dangerous alternatives to us; nor indeed to them, I think, all the solid prosperity and comfort they expect from it; unless the self-armed, self-disciplined, host of Volunteers, who have hitherto behaved with such distinguished order and propriety, can be induced (the end obtained for which they armed, as it nearly is), without force or bloodshed, to fall back into the laborious, obscure,

obscure, and unimportant situations of life the mass of them at least advanced from: for till they lay down their arms, all depends on the just and generous way of thinking and acting of those, who may think and act otherwise if they so please; which, the follies and frailties inseparably connected with humanity considered, is but a precarious tenure.—But I will not anticipate misfortune; yet certainly here is matter for meditation to all; but particularly, and in some sort exclusively, to the noble lord now at the head of the British councils, who is an Irishman, and the bulk of whose property is situated in that country, where he does not reside.

BUT, above all, let us not again be the fools of our own over-heated imaginations, nor the dupes of the professions, that know no bounds, of the competitors for power. Only a few short months have passed, since all was triumph, all was exultation. Like Moliere's *Bourgeois Gentilhomme*, who at last found out he had been speaking prose all his life, without knowing any thing of the matter; we discovered, that, without having in the least suspected it, we had all our lives being living amongst the most distinguished set of men that any age or country ever produced; amongst law-givers, heroes, and demigods, whose virtues could only be surpassed by their transcendent abilities; and who being now called by the united voice of the people to the administration of public affairs, treated us from that very instant the most powerful, and the most happy nation the sun ever shone upon. The irresistible current of popular enthusiasm swept into oblivion all former surmises of falshood, frailty, and inconsistency of character in the business of America; all was perfect, all were faultless.

UNDER credentials so ample, our illustrious band of worthies proceeded to the sack of St. James's; which being accomplished, and all selfish covetousness being dead and buried with Lord NORTH and his administration, they proceeded without loss of time to divide the plunder amongst themselves. Honours they bestowed profusely on each other, and emoluments of any consequence they parcelled out to the last farthing; all which they executed with great cordiality, and a due regard to distributive justice; never forgetting at proper times to sound each other's praise, and, above all, the matchless disinterestedness that pervaded the conduct of all concerned. As few only of the chosen were admitted to a participation of the public spoils, the shares were good and comfortable. To the general aggregate body of their adherents they gave nothing, except boundless praise, some lean baronetages, and a generous and liberal indulgence, without degree, licence, or diploma, to prescribe for and practise on the diseases and infirmities of the constitution. Yet all were pleased, and addresses of thanks to the crown flowed from every quarter.

BUT short are the friendships of interested ambition, though cemented by accommodations very repugnant to their professions, and very unbecoming the impoverished state of the national finances, acknowledged and even attempted to be justified by both parties. No sooner does an object come in sight, and in probability soon to be open to the claims of each party; an object great in emolument, and in power supreme; to which both pretend a right, and but one alone can enjoy; then first we hear of differences of opinion great and decisive in public matters of high import; then
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all the imputed virtues disappear, and in their place succeed bitterness, rage, and revilings, with dark and suspicions, and names too harsh for me to use. Now all is uproar, and factious canvassing. Promises, honours, and all the little wealth that is left, are profusely squandered on each bold abettor of party. From every profession orators are sought, and retained on terms almost as high as the subsidies we used to pay to foreign princes; but most from that profession to which long practice has made it familiar to varnish over the errors, to make each crooked deviation from right reason, of the human head or heart, appear to be straight; to puzzle without convincing; to perplex without proving; and without applying to our passions, by mere dint of length and dryness of argument to force from us a reluctant acquiescence, which our understandings, made tame by weariness and disgust, would fain deny, but dare not. For this idle war of words, of replies, dupplies, tripplies, and rejoinders, each side are provided with a long-robed phalanx, that costs more than would maintain a first-rate ship of the line to fight our battles.

THE great, the simple, the self-denying virtues that make nations great, and keep them so, are all out of fashion, out of date; and in my conscience I believe, a man would gain more credit, and certainly would be much more sure of preferment, by an ingenious rhetorical apology for the want of every human virtue, than by possessing, without the power of announcing them, every great and good quality that can adorn human nature. Where the treasure lies, there the heart will be also; and if to speak at all hazards, as long as a man can stand upon his legs; if to tell a tale, like that of an idiot, full of sound and fury, but meaning nothing; which, when trick-
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ed up and arranged in twenty puffing publications, scarce rises to common sense; if this is the sum, the ultimate reach of human excellence, and the sure path to every honour and emolument the state has to bestow, we shall soon, alas! all be nothing better than sophists and rhetoricians.

YET I do not mean to deny that oratory is an ingenious art, and very uncommon to be found in any degree of perfection: I only mean to bring under question its all-sufficiency, independent of those qualifications that used to merit, and used to ensure the confidence of mankind to govern the affairs of the state. It is recorded, that a man came before Alexander the Great, who, by a justness of eye, and by great practice, had acquired such a dexterity of hand, that at a considerable distance he could hit and fix a pea upon a needle's point. This illustrious conqueror did not call this son of ingenuity to the head of his councils, did not give him the disposal of his fleets and armies; he only rewarded him, by ordering a bushel of pease to be given him. If talking floridly and fluently about great actions, is equivalent to the doing of them, very few will be performed.

And thus the native hue of resolution
Is sicklied o'er with the pale cast of thought;
And enterprizes of great pith and moment
With this regard, their currents turn awry,
And lose the name of action.

LIKE the Greek monks at the siege of Constantinople, who, instead of manning the battlements in defence of their country against the common enemy, were nightly cutting one another's throats in civil broil, on the dispute, so important to the welfare of mankind, whether the Son was composed of the same, or
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of a substance like unto that of the Father ; till Mahomet stormed the place, and put an end to their disputes and to them, to the Greek religion, and to the Greek empire: thus we, torn into pieces by paltry diffentions about place and power ; perplexed by plans of constitutional purity and reformation, about which no two people can agree, yet both parties seem to favour, because both parties wish to make use of the worthy, well-meaning promoters of them, to retain or to acquire power: thus we, I say, alive to these alone, dead to all the rest, shall become an easy prey to the ambition of the house of Bourbon ; our laws, our liberties, our constitution, and our empire be involved in one common ruin ; our fall unpitied, and our name forgot.

Culhorn, Oct. 26th, 1782.

THE END.

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